

CERTIFICATE
To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Osborne, Kansas

certify that: (1) the hearing mentioned in the attached publication was held
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	967,664	421,795	13,1516
Debt Service	10-113	9	174,813	75,351	13,176
Library	12-1220	10	70,380	45,944	8,034
Recreation	12-1927	11	12,248	10,026	1,754
Industrial	12-1617H	11	10,368		
Special Highway		12	40,717		
Special Parks		12	18,370		
Equipment		13	1,535		
Permanent Rec. Park Equip		13	30,256		
Golf		14	41,100		
Electric & Water		14	2,527,341		
Electric Utility Reserve		15	170,000		
Sewer		15	113,630		
Airport		16	13,000		
Non-Budgeted Funds-A		17			
Totals	xxxxxx		4,191,422	553,116	416,720
Notice of the vote to adopt required to be published and attached to the budget?			Yes		County Clerk's Use Only
Budget Summary		18			5,718,787
Neighborhood Revitalization Rebate		19			Nov 1, 2014 Total Assessed Valuation

Assisted by:
ADAMS, BROWN, BERAN
& BALL, CHTD.
Address:
PO BOX 1186
HAYS, KS 67601
Email:

Attest: _____, 2014

County Clerk

Governing Body

NOTICE OF BUDGET HEARING

2015

The governing body of
City of Osborne, Kansas

will meet on August 20, 2014 at 7:00 p.m. at the City Clerk's Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	850,405	69.850	911,718	64.757	967,664	421,795	74.074
Debt Service	168,394	14.149	173,816	21.037	174,813	75,351	13.233
Library	46,590	8.364	66,828	8.362	70,380	45,944	8.069
Recreation	12,201	1.948	11,832	1.715	12,248	10,026	1.761
Industrial	3,706	1.627	6,200		10,368		
Special Highway	26,743		40,174		40,717		
Special Parks					18,370		
Equipment					1,535		
Permanent Rec. Park Equip	1,620				30,256		
Golf	39,588		35,957		41,100		
Electric & Water	2,420,738		2,570,671		2,527,341		
Electric Utility Reserve			70,000		170,000		
Sewer	83,153		111,040		113,630		
Airport	11,855		40,000		13,000		
Non-Budgeted Funds-A	117,813						
Totals	3,782,806	95.938	4,038,236	95.871	4,191,422	553,116	97.137
Less: Transfers	232,386		259,000		279,000		
Net Expenditure	3,550,420		3,779,236		3,912,422		
Total Tax Levied	507,616		530,458		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,291,149		5,533,174		5,694,202		
Outstanding Indebtedness, January 1,	2012		2013		2014		
G.O. Bonds	975,000		1,393,000		1,256,000		
Revenue Bonds	0		0		0		
Other	303,102		264,881		253,246		
Lease Purchase Principal	0		494,450		401,440		
Total	1,278,102		2,152,331		1,910,686		

*Tax rates are expressed in mills

Sharlono Ubelaker
City Official Title: City Clerk

City of Osborne, Kansas

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 530,458
2. Debt service levy in 2014 budget	- \$ 116,399
3. Tax levy excluding debt service	\$ 414,059
2014 Valuation Information for Valuation Adjustments	
4. New improvements for 2014:	+ 86,458
5. Increase in personal property for 2014:	
5a. Personal property 2014	+ 434,313
5b. Personal property 2013	- 642,730
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2014	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2014	22,130
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	108,588
9. Total estimated valuation July 1, 2014	5,694,202
10. Total valuation less valuation adjustment (9 minus 8)	5,585,614
11. Factor for increase (8 divided by 10)	0.01944
12. Amount of increase (11 times 3)	+ \$ 8,050
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 422,109
14. Debt service levy in this 2015 budget	75,351
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	497,460
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%
17. Consumer Price Index adjustment (3 times 16)	\$ 6,211
18. Maximum levy for budget year 2015, including debt service, not requiring notice of vote publication. (15 plus 17)	\$ 503,671

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Osborn, Kansas

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	358,307	72,473	1,112	2,266
Debt Service	116,399	23,543	361	736
Library	46,267	9,358	144	293
Recreation	9,485	1,918	29	60
Industrial	0	0	0	0
TOTAL	530,458	107,292	1,646	3,355

County Treas Motor Vehicle Estimate 107,292
County Treasurers Recreational Vehicle Estimate 1,646
County Treasurers 16/20M Vehicle Estimate 3,355

Motor Vehicle Factor 0.20226
Recreational Vehicle Factor 0.00310
16/20M Vehicle Factor 0.00632

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006A	1/30/2006	12/1/2021	3.75-5.20	175,000	96,000	6/1 & 12/1	12/1	3,855	12,000	3,593	12,000
Series 2012A	1/13/2012	12/1/2021	0.50-3.00	895,000	730,000	6/1 & 12/1	12/1	17,003	85,000	15,985	85,000
Series 2012B	11/27/2012	12/1/2022	0.50-2.25	475,000	430,000	6/1 & 12/1	12/1	6,800	45,000	6,575	45,000
Total G.O. Bonds											
Revenue Bonds:					1,256,000			27,658	142,000	25,951	142,000
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Pollution	4/28/2009	9/1/2030	2.67	292,010	253,246	2/1 & 8/1	2/1 & 8/1	6,682	11,948	6,361	12,269
Total Other					253,246			6,682	11,948	6,361	12,269
Total Indebtedness					1,509,246			34,340	153,948	32,312	154,269

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2014	Payments Due 2014	Payments Due 2015
Street Sweeper	7/20/2012	60	2.90	170,000	138,172	37,014	37,014
Catalytic Converter	10/1/2012	60	2.90	324,450	263,268	70,643	70,643
Digger Truck	3/25/2014	60	2.75	85,400	0	18,278	18,278
Totals					401,440	125,935	125,935

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2015

Library found in: City of Osborne, Kansas
Osborne County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem	\$44,879	\$45,944
Delinquent Tax	\$1,035	\$0
Motor Vehicle Tax	\$8,804	\$9,358
Recreational Vehicle Tax	\$137	\$144
16/20M Vehicle Tax	\$246	\$293
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$55,101	\$55,739
Difference in Total Taxes:	\$638	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,533,174	\$5,694,202
Did Assessed Valuation Decrease?	No	
Levy Rate	8.362	8.069
Difference in Levy Rate:	(0.293)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Osborne, Kansas

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	169,938	147,508	59,113
Receipts:			
Ad Valorem Tax	359,561	347,558	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,080	8,136	0
Motor Vehicle Tax	75,152	73,528	72,473
Recreational Vehicle Tax	1,233	1,143	1,112
16/20M Vehicle Tax	1,734	2,053	2,266
Escape Tax	2,102	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	225	205	205
Local Sales/Use Tax	68,594	56,000	56,000
Federal Aid - FEMA	6,828	0	0
State Aid	910	0	0
Licenses and Permits	6,309	4,500	4,500
Franchise Taxes	39,381	33,000	33,000
Highway Connecting Links	8,994	9,000	9,000
Fines and Bond Payments	8,941	7,500	7,500
Sales of Assets	12,713	0	0
Cemetery Lots and Permits	5,475	2,000	2,000
Osborne County Rock Receipts	42	500	500
Sales of Fireworks	0	100	100
Refunds	52,095	51,600	51,600
Rent Income	5,559	6,000	6,000
Swimming Pool	10,805	11,500	11,500
Donations	230	0	0
Transfers In	150,000	203,000	223,000
Interest on Idle Funds	5,773	5,500	5,500
Miscellaneous	1,239	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	827,975	823,323	486,756
Resources Available:	997,913	970,831	545,869

City of Osborne, Kansas

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	997,913	970,831	545,869
Expenditures:			
General Government	90,280	105,000	105,490
Police Department	182,188	162,600	193,920
Fire Department	6,225	12,450	12,450
Street Department	142,157	167,460	167,817
Ball Field	10,799	10,900	10,900
Park Department	49,791	51,093	56,416
Cemetery	4,890	6,600	6,600
Swimming Pool	31,776	39,000	47,000
Tort Liability	2,718	3,500	3,500
Economic Development	26,790	27,500	27,225
Golf	31,287	31,416	31,724
City Office Building	16,778	20,500	20,200
Employee Benefits	216,187	233,900	247,000
Ambulance	27,000	27,000	27,000
Subtotal detail	838,866	898,919	957,242
Neighborhood Revitalization Rebate	11,539	12,799	10,422
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	850,405	911,718	967,664
Unencumbered Cash Balance Dec 31	147,508	59,113	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	953,907	961,718	967,664
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			967,664
Tax Required			421,795
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			421,795

City of Osborne, Kansas

2015

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
General Government			
Salaries	42,683	52,000	50,490
Contractual	44,910	50,000	52,000
Commodities	1,997	2,000	2,000
Miscellaneous	690	1,000	1,000
Total	90,280	105,000	105,490
Police Department			
Salaries	113,718	120,000	126,720
Contractual	5,955	8,200	8,200
Commodities	27,237	17,000	32,000
Fuel/Miscellaneous	34,299	12,900	23,000
Capital Outlay	979	4,500	4,000
Total	182,188	162,600	193,920
Fire Department			
Contractual	4,945	6,150	6,150
Commodities	1,280	6,300	6,300
Total	6,225	12,450	12,450
Street Department			
Salaries	28,027	28,446	28,803
Contractual	3,305	8,500	8,500
Commodities	73,362	70,000	70,000
Equipment/Fuel	0	13,500	13,500
Capital Outlay	449	10,000	10,000
Street Sweeper Loan Payment	37,014	37,014	37,014
Total	142,157	167,460	167,817
Ball Field			
Salaries	3,919	6,500	6,500
Contractual	10	400	400
Commodities	6,870	4,000	4,000
Total	10,799	10,900	10,900
Park Department			
Salaries	31,888	32,993	33,316
Contractual	5,249	1,500	1,500
Commodities	10,054	5,000	5,000
Fuel	0	2,600	2,600
Capital Outlay	2,600	9,000	14,000
Total	49,791	51,093	56,416
Page 8b - Total	481,440	509,503	546,993

City of Osborne, Kansas

2015

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Cemetery			
Salaries	710	2,500	2,500
Contractual	7	400	400
Commodities	4,173	3,500	3,500
Fuel	0	200	200
Capital Outlay	0	0	0
Total	4,890	6,600	6,600
Swimming Pool			
Salaries	18,737	23,000	23,000
Contractual	1,352	2,500	2,500
Commodities	11,687	11,500	11,500
Capital Outlay	0	2,000	10,000
Total	31,776	39,000	47,000
Tort Liability			
Contractual	2,718	3,500	3,500
Total	2,718	3,500	3,500
Economic Development			
Salaries	26,790	27,500	27,225
Total	26,790	27,500	27,225
Golf			
Salaries	31,287	31,416	31,724
Total	31,287	31,416	31,724
City Office Building			
Salaries	6,500	6,800	6,500
Contractual	7,976	10,000	10,000
Commodities	1,979	3,700	3,700
Capital Outlay	323	0	0
Total	16,778	20,500	20,200
Employee Benefits			
Health Insurance	132,545	142,000	155,000
Payroll Tax	26,259	29,000	29,000
Retirement	28,156	29,900	30,000
Unemployment	863	1,000	1,000
Workers Comp	28,364	32,000	32,000
Total	216,187	233,900	247,000
Page 8c - Total	330,426	362,416	383,249

City of Osborne, Kansas

2015

Adopted Budget	481,440	509,503	546,993
General Fund - Detail Page 3	8b	0	0
Expenditures:			
Ambulance			
Capital Outlay	27,000	27,000	27,000
Total	27,000	27,000	27,000
Page 8d -Total	27,000	27,000	27,000
Page 8c -Total	330,426	362,416	383,249
Page 8b - Total	481,440	509,503	546,993
Grand Total	838,866	898,919	957,242

City of Osborne, Kansas

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	27,165	14,836	22,822
Receipts:			
Ad Valorem Tax	72,834	112,907	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	539	1,354	0
Motor Vehicle Tax	9,253	14,894	23,543
Recreational Vehicle Tax	151	231	361
16/20M Vehicle Tax	251	416	736
Escape Tax	224	0	0
Transfers In	72,813	52,000	52,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	156,065	181,802	76,640
Resources Available:	183,230	196,638	99,462
Expenditures:			
Bond Principal	137,000	142,000	142,000
Interest	29,057	27,658	25,951
Commodities	0	0	0
Cash Basis Reserve	0	0	5,000
2001 Bond Principal Refunded	0	0	0
2001 Bond Interest	0	0	0
Bond Issuance Costs	0	0	0
Neighborhood Revitalization Rebate	2,337	4,158	1,862
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	168,394	173,816	174,813
Unencumbered Cash Balance Dec 31	14,836	22,822	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	131,797	178,816	174,813
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			174,813
Tax Required			75,351
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			75,351

See Tab A

City of Osborne, Kansas

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	19,281	26,368	14,641
Receipts:			
Ad Valorem Tax	43,055	44,879	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	540	1,035	0
Motor Vehicle Tax	9,535	8,804	9,358
Recreational Vehicle Tax	155	137	144
16/20M Vehicle Tax	260	246	293
Escape Tax	132	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	53,677	55,101	9,795
Resources Available:	72,958	81,469	24,436
Expenditures:			
Personal Services	23,040	25,225	29,000
Contractual	2,669	4,450	3,000
Commodities	507	1,500	1,500
Capital Outlay	0	5,000	5,000
Appropriations to Library Board	18,000	27,000	28,745
Neighborhood Revitalization Rebate	1,382	1,653	1,135
Miscellaneous	992	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	46,590	66,828	70,380
Unencumbered Cash Balance Dec 31	26,368	14,641	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	66,473	66,828	70,380
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			70,380
Tax Required			45,944
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			45,944

City of Osborne, Kansas

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	776	492	215
Receipts:			
Ad Valorem Tax	10,028	9,200	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	106	215	0
Motor Vehicle Tax	1,687	2,051	1,918
Recreational Vehicle Tax	28	32	29
16/20M Vehicle Tax	37	57	60
Escape Tax	31	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,917	11,555	2,007
Resources Available:	12,693	12,047	2,222
Expenditures:			
Contractual	6,200	6,543	6,850
Commodities	294	0	0
Summer Recreation Program	950	950	950
Transfers Out	4,435	4,000	4,000
Neighborhood Revitalization Rebate	322	339	248
Miscellaneous	0	0	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,201	11,832	12,248
Unencumbered Cash Balance Dec 31	492	215	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	12,201	12,339	12,248
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,248
Tax Required			10,026
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			10,026

Adopted Budget Industrial	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	10,020	14,781	10,368
Receipts:			
Ad Valorem Tax	8,375	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	25	0	0
Motor Vehicle Tax	36	1,712	0
Recreational Vehicle Tax	1	27	0
16/20M Vehicle Tax	4	48	0
Escape Tax	26	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,467	1,787	0
Resources Available:	18,487	16,568	10,368
Expenditures:			
Economic Development	2,200	2,200	2,200
Contractual	1,237	3,000	3,323
Commodities	0	500	0
Capital Outlay	0	0	4,845
Neighborhood Revitalization Rebate	269	0	0
Miscellaneous	0	500	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,706	6,200	10,368
Unencumbered Cash Balance Dec 31	14,781	10,368	XXXXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount:	9,368	11,045	10,368
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			10,368
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			0

City of Osborne, Kansas

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	24,931	34,049	29,965
Receipts:			
State of Kansas Gas Tax	35,861	36,090	36,390
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	35,861	36,090	36,390
Resources Available:	60,792	70,139	66,355
Expenditures:			
Personal Services	26,743	27,174	27,717
Contractual	0	4,000	4,000
Commodities	0	9,000	9,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	26,743	40,174	40,717
Unencumbered Cash Balance Dec 31	34,049	29,965	25,638
2013/2014/2015 Budget Authority Amount:	39,885	40,174	40,717

Adopted Budget

Special Parks	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	17,733	17,958	18,164
Receipts:			
Liquor Tax	225	206	206
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	225	206	206
Resources Available:	17,958	18,164	18,370
Expenditures:			
Capital Outlay	0	0	18,370
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	18,370
Unencumbered Cash Balance Dec 31	17,958	18,164	0
2013/2014/2015 Budget Authority Amount:	18,070	18,313	18,370

City of Osborne, Kansas

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,535	1,535	1,535
Receipts:			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,535	1,535	1,535
Expenditures:			
Capital Outlay	0	0	1,535
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	1,535
Unencumbered Cash Balance Dec 31	1,535	1,535	0
2013/2014/2015 Budget Authority Amount:	1,535	1,535	1,535

Adopted Budget

Permanent Rec. Park Equip	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	19,441	22,256	26,256
Receipts:			
Transfers In	4,435	4,000	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,435	4,000	4,000
Resources Available:	23,876	26,256	30,256
Expenditures:			
Capital Outlay	1,620	0	30,256
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,620	0	30,256
Unencumbered Cash Balance Dec 31	22,256	26,256	0
2013/2014/2015 Budget Authority Amount:	15,441	23,441	30,256

City of Osborne, Kansas

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Golf	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,081	3,857	4,500
Receipts:			
Fees and Collections	27,428	27,000	27,000
Rent	8,602	9,600	9,600
Interest on Idle Funds	0	0	0
Miscellaneous	1,334	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,364	36,600	36,600
Resources Available:	43,445	40,457	41,100
Expenditures:			
Personal Services	4,838	5,000	5,000
Contractual	5,264	6,000	15,000
Commodities	24,348	23,500	12,419
Capital Outlay	0	1,457	8,681
Transfers Out	5,138	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,588	35,957	41,100
Unencumbered Cash Balance Dec 31	3,857	4,500	0
2013/2014/2015 Budget Authority Amount:	45,143	40,538	41,100

Adopted Budget

Electric & Water	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	313,260	399,078	278,407
Receipts:			
Electric Service Collections and Related Fees	2,262,220	2,215,000	2,230,000
Refunds	5,992	5,000	5,000
Transfer In	5,138	0	0
Water Collection	203,791	215,000	215,000
Miscellaneous	29,415	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,506,556	2,450,000	2,465,000
Resources Available:	2,819,816	2,849,078	2,743,407
Expenditures:			
See Electric and Water Detail Schedule	2,235,738	2,385,671	2,322,341
Transfers:			
General Fund	150,000	133,000	153,000
Bond and Interest Fund	35,000	52,000	52,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,420,738	2,570,671	2,527,341
Unencumbered Cash Balance Dec 31	399,078	278,407	216,066
2013/2014/2015 Budget Authority Amount:	2,556,194	2,765,083	2,527,341

Adopted Budget Electric & Water - Detail Expenditures	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Electric Production			
Salaries	97,448	100,650	102,663
Commodities	5,250	30,000	30,000
Contractual	31,263	20,000	20,000
Capital Outlay	0	0	13,000
Fuel and Electricity	1,220,924	1,190,000	1,190,000
Auto	2,360	1,000	1,000
Auto Insurance	23,968	22,000	24,000
Catalytic Converter Lease	70,643	70,643	70,643
Total	1,451,856	1,434,293	1,451,306
Electric Distribution			
Salaries	190,226	189,773	160,000
Commodities	24,382	50,000	65,000
Contractual	52,747	12,000	12,000
Capital Outlay	12,186	135,000	45,000
Auto/Fuel	8,689	10,500	10,500
Digger Truck Lease	0	18,278	18,278
Total	288,230	415,551	310,778
Electric Administration			
Salaries	41,908	44,000	44,000
Contractual	13,548	20,000	20,000
Commodities	10,758	11,000	11,000
Insurance	13,420	15,000	15,000
Payroll Tax	24,711	30,000	30,000
Retirement	29,013	27,000	30,000
Health Insurance	95,284	110,000	110,000
Service Trust	0	7,000	7,000
Economic Development	5,022	11,800	11,800
Refunds	8,055	11,500	11,500
Capital Outlay	31,416	0	0
Sales Tax	69,481	56,000	65,000
Use Tax	0	5,000	5,000
Miscellaneous	1,616	2,000	2,000
Total	344,232	350,300	362,300
Page 13a - Total	2,084,318	2,200,144	2,124,384

Adopted Budget Electric & Water - Detail Expenditures	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Water Production			
Salaries	43,077	43,722	44,596
Commodities	5,469	15,000	15,000
Contractual	10,016	10,000	10,000
Capital Outlay	400	10,000	10,000
Auto	697	1,000	1,000
Bond Payment	0	0	0
Total	59,659	79,722	80,596
Water Distribution			
Salaries	24,410	27,505	27,511
Commodities	227	10,000	10,000
Contractual	17,517	20,000	20,000
Capital Outlay	0	3,000	13,000
Auto/Fuel	7,989	2,000	2,000
Total	50,143	62,505	72,511
Water Administration			
Contractual	7,223	8,000	8,000
Commodities	3,757	4,300	4,300
Insurance	3,834	3,500	4,000
Payroll Tax	3,578	5,000	5,000
Retirement	4,432	6,000	6,000
Health Insurance	11,833	12,500	13,550
Water Protection Fee	3,163	4,000	4,000
Capital Outlay	448	0	0
Contingency Reserve	3,350	0	0
Total	41,618	43,300	44,850
Page 13b - Total			
	151,420	185,527	197,957
Page 13a - Total			
	2,084,318	2,200,144	2,124,384
Grand Total			
	2,235,738	2,385,671	2,322,341

(Note: Should agree with general sub-totals.)

City of Osborne, Kansas

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric Utility Reserve	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	1,024,456	1,024,456	954,456
Receipts:			
Reimbursements	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	1,024,456	1,024,456	954,456
Expenditures:			
Airport Project	0	0	100,000
Transfers:			
General Fund	0	70,000	70,000
Water and Electric Fund	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	70,000	170,000
Unencumbered Cash Balance Dec 31	1,024,456	954,456	784,456
2013/2014/2015 Budget Authority Amount:	270,000	70,000	170,000

Adopted Budget

Sewer	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	173,255	181,259	163,219
Receipts:			
Customer Sales	91,157	93,000	93,000
KDHE Loan Proceeds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	91,157	93,000	93,000
Resources Available:	264,412	274,259	256,219
Expenditures:			
Personal Services	30,249	29,060	31,000
Contractual	3,224	8,000	8,000
Commodities	7,359	10,850	10,500
KDHE Water Pollution Loan	18,630	18,630	18,630
Repairs and Maintenance	4,839	4,500	5,500
Insurance	3,834	4,000	4,000
Auto	0	3,000	3,000
Payroll Taxes	2,271	10,000	10,000
Health Insurance	10,222	18,000	18,000
Retirement	2,475	5,000	5,000
Refunds	50	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	83,153	111,040	113,630
Unencumbered Cash Balance Dec 31	181,259	163,219	142,589
2013/2014/2015 Budget Authority Amount:	112,630	111,040	113,630

City of Osborne, Kansas

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Airport	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	50,080	49,768	17,768
Receipts:			
Rent	11,543	8,000	8,000
State Aid	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,543	8,000	8,000
Resources Available:	61,623	57,768	25,768
Expenditures:			
Personal Services	0	0	0
Contractual	8,227	6,500	8,000
Commodities	3,425	3,500	5,000
Capital Outlay	0	30,000	0
Miscellaneous	203	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	11,855	40,000	13,000
Unencumbered Cash Balance Dec 31	49,768	17,768	12,768
2013/2014/2015 Budget Authority Amount:	12,112	52,568	13,000

City of Osborne, Kansas

2015

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General	411,373	72.244	10,422
Debt Service	73,489	12.906	1,862
Library	44,809	7.869	1,135
Recreation	9,778	1.717	248
Industrial	0	0	0
TOTAL	539,449	94.737	13,667

2014 July 1 Valuation: 5,694,202

Valuation Factor: 5,694.202

Neighborhood Revitalization Subj to Rebate: 144,254

Neighborhood Revitalization factor: 144.254

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.